



Financial Summaries

INTRODUCTION

This Part of the *2001/2002 Biennial Budget* presents summaries of Operating, Capital, and Consolidated Plan components of the Biennial Budget on a fund-by-fund basis.

Financial summaries of the appropriated operating funds - for the General Fund and the Restricted Funds - are provided.

Summaries of the Capital and Consolidated Plan Budgets are also provided. The effect on the Operating Budget by new and enhanced Capital projects is also described. Thus, this section shows the relationship between the Operating and Capital budgets.

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All Funds Operating Budget Summary



Agency/Account	1999 Approved	2000 Approved	2001 Approved	Change 2000 to 2001	2002 Approved	Change 2001 to 2002
City Council	\$1,250,320	\$1,258,250	\$1,307,160	3.9%	\$1,548,950	18.5%
Office of the Mayor	190,130	190,780	188,170	-1.4%	192,490	2.3%
Clerk of Council	758,850	991,110	758,720	-23.4%	1,281,770	68.9%
City Manager	11,203,290	9,529,430	12,255,470	28.6% ¹	12,492,230	1.9%
Buildings & Inspections	5,975,970	5,595,000	5,659,310	1.1%	5,720,420	1.1%
City Planning	2,045,200	1,912,610	1,537,250	-19.6%	1,561,080	1.6%
Economic Development	2,211,630	1,818,870	2,694,590	48.1%	2,945,040	9.3%
Finance	10,916,130	11,454,810	10,843,010	-5.3%	11,170,890	3.0%
General Services	24,187,280	25,285,040	22,392,320	-11.4%	22,835,120	2.0%
Health	35,242,250	34,307,450	34,443,470	0.4%	35,181,230	2.1%
Human Resources	2,518,350	2,230,490	2,410,880	8.1%	2,466,800	2.3%
Law	4,518,410	4,502,590	4,642,130	3.1%	4,748,130	2.3%
Neighborhood Services	8,474,830	7,249,250	7,779,950	7.3%	7,829,480	0.6%
Parks	7,616,820	7,610,570	7,755,350	1.9%	7,981,870	2.9%
Public Services		34,405,940	35,229,780	2.4%	36,062,150	2.4%
Public Works	37,306,240					
Recreation	23,295,030	23,707,710	24,050,780	1.4%	25,093,820	4.3%
Safety						
Fire	47,979,950	50,660,540	52,719,750	4.1%	53,923,290	2.3%
Police	78,168,940	79,169,770	82,287,610	3.9%	84,770,440	3.0%
Safety Director	628,690	591,980	633,800	7.1%	642,610	1.4%
Sewers	70,544,380	72,548,840	78,674,220	8.4%	78,472,350	-0.3%
SORTA	34,878,870	37,399,690	37,694,920	0.8%	39,324,400	4.3%
Transportation and Eng.		4,701,100	4,938,530	5.1%	4,998,390	1.2%
Water Works	46,680,370	47,562,600	49,289,480	3.6%	49,913,670	1.3%
TOTAL ALL DEPARTMENTS	\$456,591,930	\$464,684,420	\$480,186,650	3.3%	\$491,156,620	2.3%
Cincinnati Public Schools	\$0	\$5,000,000	\$5,000,000	0.0%	\$5,000,000	0.0%
Cinti Human Relations Comm	332,370	440,710	444,480	0.9%	455,480	2.5%
Citizens Committee on Youth	943,080	897,110	904,790	0.9%	927,180	2.5%
Debt Service	102,408,350	108,483,570	121,311,650	11.8%	127,522,000	5.1%
Employee Benefits & Pensions	70,922,160	71,170,160	69,836,390	-1.9%	71,634,380	2.6%
General Fund Overhead	5,224,040	5,260,300	5,998,260	14.0%	6,146,690	2.5%
Non-Departmental Accounts	2,720,370	3,190,580	3,238,320	1.5%	3,310,100	2.2%
Reserve for Contingencies	1,000,000	1,159,490	1,350,000	16.4%	1,358,660	0.6%
TOTAL NON-DEPARTMENTAL	\$183,550,370	\$195,601,920	\$208,083,890	6.4%	\$216,354,490	4.0%
GRAND TOTAL	\$640,142,300	\$660,286,340	\$688,270,540	4.2%	\$707,511,110	2.8%

Note: The 2000 Budget previously included \$4.4 million in General Fund debt service for major capital projects. This amount is now being reported as a capital investment transfer in the Six-Year Forecast. Community Development Block Grant amounts included above are not included within the Operating Budget section of the All Funds Budget on page 2.

¹Notwithstanding the \$3.2 million increase in job training grants, the change in the City Manager's Office from 2000 to 2001 would be a decrease of 5.8%.

General Fund Budget Summary



Agency/Account	1999 Approved	2000 Approved	2001 Approved	Change 2000 to 2001	2002 Approved	Change 2001 to 2002
City Council	\$1,250,320	\$1,258,250	\$1,307,160	3.9%	\$1,548,950	18.5%
Office of the Mayor	190,130	190,780	188,170	-1.4%	192,490	2.3%
Clerk of Council	758,850	991,110	758,720	-23.4%	1,281,770	68.9%
City Manager	6,346,190	5,083,990	4,579,010	-9.9%	4,626,870	1.0%
Buildings & Inspections	5,936,650	5,554,640	5,618,450	1.1%	5,678,640	1.1%
City Planning	1,595,680	1,587,060	1,211,700	-23.7%	1,228,140	1.4%
Economic Development	1,728,240	1,327,750	2,063,850	55.4%	2,299,380	11.4%
Finance	8,321,370	8,796,960	8,903,720	1.2%	9,155,070	2.8%
General Services	11,505,380	11,449,350	8,695,480	-24.1%	8,903,000	2.4%
Health	20,387,220	22,454,580	22,527,550	0.3%	22,985,220	2.0%
Human Resources	2,374,680	2,083,100	2,261,690	8.6%	2,314,240	2.3%
Law	4,097,740	4,078,200	4,215,860	3.4%	4,312,100	2.3%
Neighborhood Services	7,738,010	6,512,430	7,133,030	9.5%	7,201,630	1.0%
Parks	4,759,870	4,665,400	4,846,770	3.9%	5,004,490	3.3%
Public Services		20,968,630	21,028,510	0.3%	21,526,040	2.4%
Public Works	21,842,710					
Recreation	14,322,600	14,544,650	14,560,480	0.1%	15,373,710	5.6%
Safety						
Fire	47,979,950	50,660,540	52,719,750	4.1%	53,923,290	2.3%
Police	76,466,750	77,650,940	80,386,210	3.5%	82,822,170	3.0%
Safety Director	628,690	591,980	633,800	7.1%	642,610	1.4%
Transportation and Eng.		1,869,630	1,903,310	1.8%	1,933,580	1.6%
TOTAL ALL DEPARTMENTS	\$238,231,030	\$242,319,970	\$245,543,220	1.3%	\$252,953,390	3.0%
Cincinnati Public Schools	\$0	\$5,000,000	\$5,000,000	0.0%	\$5,000,000	0.0%
Cinti Human Relations Comm	332,370	440,710	444,480	0.9%	455,480	2.5%
Citizens Committee on Youth	943,080	897,110	904,790	0.9%	927,180	2.5%
Debt Service	636,050	130,900	125,750	-3.9%	120,600	-4.1%
Employee Benefits & Pensions	52,495,710	53,065,680	52,643,060	-0.8%	54,015,490	2.6%
Non-Departmental Accounts	2,343,400	2,403,770	2,414,340	0.4%	2,474,090	2.5%
Reserve for Contingencies	1,000,000	791,010	1,000,000	26.4%	1,000,000	0.0%
TOTAL NON-DEPARTMENTAL	\$57,750,610	\$62,729,180	\$62,532,420	-0.3%	\$63,992,840	2.3%
GRAND TOTAL	\$295,981,640	\$305,049,150	\$308,075,640	1.0%	\$316,946,230	2.9%

Note: The 2000 Budget previously included \$4.4 million in General Fund debt service for major capital projects. This amount is now being reported as a capital investment transfer in the Six-Year Forecast.

All Funds Capital Budget Summary



Agency/Account	1999 Appropriated	2000 Appropriated	2001 Recommended	% Change 2000 to 2001	2002 Recommended	% Change 2001 to 2002
City Council						
Office of Mayor						
Clerk of Council						
City Manager						
OCC&AH/EEO						
Employment & Training						
Environmental Management	950,400	679,500	455,000	-33.0%	330,000	-27.5%
Internal Audit						
Municipal Investigations						
Buildings & Inspections	54,100	686,600	57,000	-91.7%	58,000	1.8%
City Planning	103,000	85,200	90,000	5.6%		
Economic Development	10,495,300	3,827,700	11,643,000	204.2%	39,800,600	241.8%
Finance	1,834,000		125,000			
General Services						
City Facility Management	4,851,800	4,831,700	4,246,900	-12.1%	4,200,000	-1.1%
Convention Center		630,000			250,000	
Fleet Services	5,400,000	4,960,000	5,539,600	11.7%	5,633,200	1.7%
General Aviation	1,885,000	1,301,300	2,139,000	64.4%	1,942,500	-9.2%
General Services Director					43,300,000	
Parking Facilities	871,200	665,000	640,000	-3.8%	950,000	48.4%
Regional Computer Center	1,966,800	1,678,400	1,741,000	3.7%	2,256,700	29.6%
Health	426,000	394,200	575,000	45.9%	560,000	-2.6%
Neighborhood Services	6,310,880	6,200,000	6,154,280	-0.7%	7,704,280	25.2%
Parks	4,530,500	3,964,600	3,375,000	-14.9%	3,292,000	-2.5%
Personnel	715,000	160,900				
Public Services						
Directors Office			280,000			
Highway Maintenance						
Solid Waste Services		300,000	300,000	0.0%	150,000	-50.0%
Traffic Operations		2,996,400	1,877,800	-37.3%	1,889,900	0.6%
Public Works						
Engineering	126,605,080					
Highway Maintenance						
Public Works Director	280,000					
Sanitation	150,000					
Traffic Engineering	3,330,500					
Recreation	7,788,000	6,429,700	3,977,000	-38.1%	3,400,000	-14.5%
Safety						
Fire	57,000	736,500	299,500	-59.3%		-100.0%
Police	500,000	226,000	10,958,000	4748.7%	6,585,600	-39.9%
Safety Director	178,000	186,300				
Sewers	65,687,300	65,340,200	60,798,400	-7.0%	54,619,000	-10.2%
Transportation & Engineering						
Directors Office			100,000		200,000	100.0%
Engineering		173,938,060	41,223,200	-76.3%	29,560,000	-28.3%
Transportation Planning		16,000	3,378,000	21012.5%	1,025,000	-69.7%
Water Works	<u>40,656,000</u>	<u>50,224,000</u>	<u>63,630,000</u>	<u>26.7%</u>	<u>62,356,000</u>	<u>-2.0%</u>
TOTAL ALL DEPARTMENTS	\$285,625,860	\$330,458,260	\$223,602,680	-32.3%	\$270,062,780	20.8%
Income Tax Debt Service	5,705,000	9,920,000	5,549,000	-44.1%	11,793,000	112.5%
GRAND TOTAL	\$291,330,860	\$340,378,260	\$229,151,680	-32.7%	\$281,855,780	23.0%

Consolidated Plan Budget Summary



Agency/Account	1999 Budget	2000 Budget	2001 Approved	Change 2000 to 2001	2002 Approved	Change 2001 to 2002
City Manager	\$859,040	\$1,149,750	\$1,055,770	-8.2%	\$991,940	-6.0%
Buildings & Inspections	526,300	561,300	741,000	32.0%	687,500	-7.2%
Economic Development	4,573,500	4,289,970	4,013,990	-6.4%	4,084,340	1.8%
Law	200,000	200,000	194,240	-2.9%	190,290	-2.0%
Neighborhood Services						
CDBG	11,201,360	10,850,730	11,971,460	10.3%	10,286,800	-14.1%
HOME	4,440,000	4,440,000	4,808,000	8.3%	4,808,000	0.0%
Emergency Shelter Grant	450,000	482,000	591,000	22.6%	591,000	0.0%
HOPWA	360,000	763,545	471,970	-38.2%	405,000	-14.2%
TOTAL ALL DEPARTMENTS	\$22,610,200	\$22,737,295	\$23,847,430	4.9%	\$22,044,870	-7.6%
General Administration & Planning	2,489,900	2,894,900	3,039,630	5.0%	3,039,630	0.0%
Section 108 Debt Service	1,319,900	1,267,100	1,340,300	5.8%	431,500	-67.8%
GRAND TOTAL	\$26,420,000	\$26,899,295	\$28,227,360	4.9%	\$25,516,000	-9.6%



OPERATING BUDGET FUNDS

2001/2002 General Fund

The 2001 Operating Budget for the General Fund totals \$308.1 million, which is an increase of 1.0% over the 2000 General Fund Budget of \$305.0 million. The 2002 Operating Budget totals \$316.9 million, which is an increase of 2.9% over the 2001 General Fund Budget.

The General Fund Budget is based on a 3% annual wage increase in each of the years 2001 and 2002 and a 1.9% non-personnel increase for 2001 and a 2.5% non-personnel increase for 2002.

Detailed descriptions of the factors - new programs, etc. - affecting the budgets from one year to the next are contained in Parts IV and V of this document.

2001/2002 Restricted Funds

The 2001 Operating Budget for the Restricted Funds totals \$377.2 million (see Figure 1, page 2), which is an increase of 7.1% over the 2000 Restricted Funds Budget of \$352.3 million. The 2002 Operating Budget totals \$387.5 million, which is an increase of 2.7% over the 2001 Restricted Funds Budget. Several of the Restricted Funds support capital expenditures as well as ongoing operations.

Appropriated Restricted Fund Revenue Estimates and Expenditures for 2001/2002

The Fund Tables included in this Part show that all of these funds will be balanced to resources in 2001 and 2002 except Health Services Fund 395 which will become balanced during the 2002 budget update process. Several of the Appropriated Restricted Funds estimated operating expenditures exceed the revenue estimates, such as with the Sawyer Point Fund 318. In these cases, the prior year carryover is used to balance the fund in the biennium.

There are some noteworthy changes in the revenue estimates and budgeted expenditures for 2001 and 2002 compared to the 2000 budget. Individual fund analyses follow in this Part of the Budget document.

Non-Appropriated Restricted Fund Expenditures for 2001/2002

The 2001 Operating Budget for the Non-Appropriated Restricted Funds totals \$22.3 million, which is an increase of 18.0% over the 2000 Non-Appropriated Restricted Funds Budget of \$18.9 million. The 2001 Non-Appropriated Restricted Funds Budget exceeds the 2000 Budget primarily due to new TANF and Workforce Investment Act grants. The 2002 Non-Appropriated Restricted Funds Operating Budget totals \$22.8 million which is an increase of 2.2% over the 2001 Restricted Funds Budget. The 2002 Operating Budgets for the Non-Appropriated Restricted Funds change only by the budgeted wage and inflation increases.



GENERAL FUND 050

(In \$000s)	2000 Budget	2000 Actual	2001 Budget	2002 Budget
General - Fund 050				
Revenue	\$303,135	\$301,162	\$316,901	\$324,026
Prior Year Carryover	<u>26,293</u>	<u>31,664</u>	<u>15,917</u>	<u>12,537</u>
Resources	\$329,428	\$332,826	\$332,818	\$336,563
Operating Expenditures	\$305,049	\$300,790	\$308,076	\$316,946
Transfers Out	\$4,424	\$17,953	\$16,753	\$23,657
Prior Year Cancellations		(\$1,834)		
Expenditure Savings (est.)			\$4,548	\$4,679
Resources Minus Expenditures	\$19,955	\$15,917	\$12,537	\$639

Description

General Fund 050 can be used for any general municipal purpose. This is the primary fund in the City operating budget and is used to deliver the basic municipal services such as police and fire protection, park maintenance, street repair, trash collection, and the operation of recreation centers and health clinics. The three major revenue components are City Income Tax, Intergovernmental Revenue, and Property Taxes.

Major Services

- Police
- Fire
- Health
- Public Services
- Neighborhood Services
- General Services
- Parks
- Recreation
- Finance
- Law
- Buildings and Inspections

Revenues

The General Fund revenue estimates are \$316,901,000 for 2001 which is a 5.2% increase

over 2000 and \$324,026,000 for 2002 which is a 2.3% increase over 2001. These estimates are based on the Standard & Poor's/DRI forecast and historical data as well as a modest growth in the local economy.

Expenditures

The total 2001 operating budget for the General Fund of \$308,075,640 is a 1.0% increase from the 2000 budget of \$305,049,150 which is net of \$4,411,000 of capital-related transfers for debt service. The 2002 operating budget of \$316,946,230 is an increase of 2.9% over 2001. After considering the budgeted wage and inflation increases, the budget increase is primarily due to a variety of departmental service changes which are explained in detail in the Departmental Budgets section of this document. The largest General Fund amounts are budgeted in the Departments of Safety, Public Services, and Health, and in the employee benefit non-departmental accounts.

The General Fund supports cash transfers for capital expenditures of \$16,753,000 in 2001 and \$23,657,000 in 2002 for reinvestments in neighborhoods, debt services, and other General Capital projects.



WATER WORKS FUND 101

(In \$000s)	2000 Budget	2000 Actual	2001 Budget	2002 Budget
Water Works - Fund 101				
Revenue	\$89,100	\$88,568	\$90,096	\$94,109
Prior Year Cancellations		1,247		
Prior Year Carryover	<u>36,921</u>	<u>42,001</u>	<u>45,033</u>	<u>43,667</u>
Resources	\$126,021	\$131,816	\$135,129	\$137,776
Operating Expenditures	\$75,770	\$74,227	\$82,166	\$86,086
Transfers to Capital	<u>\$12,368</u>	<u>\$12,556</u>	<u>\$9,296</u>	<u>\$12,522</u>
Resources Minus Expenditures	\$37,883	\$45,033	\$43,667	\$39,168

Description

Water Works Fund 101 supports the Cincinnati Water Works operations, capital improvements, repairs, and debt service expenditures without any General Fund support. The City owns and operates the entire system, funded by water user fees paid by City residents and customers in adjacent jurisdictions.

balance the budget as well as to implement the five-year capital program unveiled in August 1995. The 2002 operating budget of \$86,086,350, which is a 4.8% increase over 2001, changes primarily by the budgeted wage and inflation increases, the debt service budget which increases with the accelerated capital program, and by \$350,000 in non-personnel funds for implementation of a new work order management system.

Major Services

- Water Works Administration
- Customer Services
- Water Supply
- Water Distribution
- Engineering Services
- Water Quality and Treatment

The 2001 transfers-to-capital amount of \$9,296,000 reflects a 25.9% reduction in cash capital expenditures due to a change in the debt-to-cash ratio used in 2001. The 2002 cash transfers increases to \$12,522,000, which reflects the overall increase in planned capital expenditures. The combined cash funded and debt financed Water Works capital projects total \$63,630,000 for 2001 and \$62,356,000 for 2002.

Revenues

The revenue estimates for the Water Works Fund 101 are \$90,096,000 for 2001 which is a 1.7% increase over 2000 and \$94,109,000 for 2002 which is a 4.5% increase over 2001. These estimates are based on current rates and a planned rate increase of 3.0% in 2002.

Expenditures

The total 2001 operating budget for the Water Works Fund of \$82,165,670 is an 8.4% increase over the 2000 budget. After considering the budgeted wage and inflation increases, this increase is part of an overall strategy of cost reduction programs and entrepreneurship to



PARKING SYSTEM FACILITIES FUND 102

(In \$000s)	2000 Budget	2000 Actual	2001 Budget	2002 Budget
Parking System Facilities - Fund 102				
Revenue	\$7,500	\$7,611	\$9,020	\$9,160
Transfers In		5		
Prior Year Cancellations		127		
Prior Year Carryover	<u>2,540</u>	<u>3,069</u>	<u>3,900</u>	<u>5,754</u>
Resources	\$10,040	\$10,812	\$12,920	\$14,914
Operating Expenditures	\$6,349	\$5,847	\$6,526	\$6,665
Transfers to Capital	<u>\$665</u>	<u>\$1,065</u>	<u>\$640</u>	<u>\$950</u>
Resources Minus Expenditures	\$3,026	\$3,900	\$5,754	\$7,299

Description

Parking System Facilities Fund 102 supports the operations of the City's public garages and parking lots and the payment of debt service incurred for capital improvements. Parking System Facilities operates as a system whereby the more profitable garages and parking lots support those in marginal and less profitable locations. The Parking System is self-supporting and does not receive any resources from the General Fund.

\$9,160,000 for 2002, which is a 1.6% increase over 2001. These estimates are based on current parking rates, and include additional revenue that will be generated from continued implementation of the Parking Improvement Plan, and from operating the new Third and Central Avenue parking lot.

Major Services

- Provides clean, safe parking lots
- Provides clean, safe parking garages
- Supports regional transportation goals

Expenditures

The total 2001 operating budget for Parking System Facilities Fund 102 of \$6,526,020 is a 2.8% increase over the 2000 budget. The budget increase is primarily due to budgeted wage and inflation increases. The 2002 operating budget of \$6,664,690, which is an increase of 2.1%, changes primarily by the budgeted wage and inflation increases.

Revenues

The revenue estimates for the Parking System Facilities Fund 102 are \$9,020,000 for 2001, which is a 18.5% increase over 2000, and

The Parking Facilities Fund 102 supports cash transfers for capital expenditures of \$640,000 in 2001 and \$950,000 in 2002 for structural renovation and equipment replacement.



CONVENTION CENTER FUND 103

(In \$000s)	2000 Budget	2000 Actual	2001 Budget	2002 Budget
Convention Center - Fund 103				
Revenue	\$5,345	\$4,845	\$5,000	\$5,000
Prior Year Cancellations		103		
Prior Year Carryover	<u>3,064</u>	<u>3,425</u>	<u>2,726</u>	<u>2,302</u>
Resources	\$8,409	\$8,373	\$7,726	\$7,302
Operating Expenditures	<u>\$5,865</u>	<u>\$5,647</u>	<u>\$5,424</u>	<u>\$5,553</u>
Resources Minus Expenditures	\$2,544	\$2,726	\$2,302	\$1,749

Description

Convention Center Fund 103 receives the fees charged for the use of the Convention Center and the Transient Occupancy Tax revenue to pay for its operation, utilities, and maintenance. The Convention Center is operationally self-supporting with these funding sources and does not receive resources from the General Fund.

Revenues

The revenue estimates for the Convention Center Fund 103 are \$5,000,000 for 2001 and 2002, which is a 3.2% increase over 2000. These estimates are based on current rates and projected activity levels.

Major Services

The Convention Center provides spaces and support services for:

- Conventions
- Conferences
- Trade shows
- Public expositions
- Meeting rooms
- Catered events

Expenditures

The total 2001 operating budget for the Convention Center Fund of \$5,424,320 is a 7.5% decrease from the 2000 budget. After considering the budgeted wage and inflation increases, the budget decrease reflects the elimination of two one-time appropriations in 2000. The 2002 operating budget of \$5,553,420, which is a 2.4% increase over 2001, changes primarily by the budgeted wage and inflation increases.



GENERAL AVIATION FUND 104

(In \$000s)	2000 Budget	2000 Actual	2001 Budget	2002 Budget
General Aviation - Fund 104				
Revenue	\$1,475	\$1,590	\$1,500	\$1,538
Transfers In		400		
Prior Year Cancellations		69		
Prior Year Carryover	<u>1,327</u>	<u>1,486</u>	<u>1,572</u>	<u>1,040</u>
Resources	\$2,802	\$3,545	\$3,072	\$2,578
Operating Expenditures	\$1,282	\$1,163	\$1,386	\$1,403
Transfers to Capital	<u>\$365</u>	<u>\$810</u>	<u>\$646</u>	<u>\$435</u>
Resources Minus Expenditures	\$1,155	\$1,572	\$1,040	\$740

Description

General Aviation Fund 104 accounts for revenues such as hangar rent and other fees at Lunken Airport. Expenditures from this fund support maintenance and general operation of the municipally-owned Lunken Airport. General Aviation is self-supporting and does not receive resources from the General Fund. Capital improvements for the airport are funded primarily from Federal Aviation Administration (FAA) grants.

Major Services

- Lunken Airport operation
- Facility development
- Business aircraft support
- Leisure aircraft support

Revenues

The revenue estimates for the General Aviation Fund 104 are \$1,500,000 for 2001, which is a 5.7% decrease from 2000, and \$1,538,000 for 2002, which is a 2.5% increase over 2001. These estimates are based on small fee increases in standard hangar and land lease provisions, projected usage rates, and an increase in the amount of leased space.

Expenditures

The total 2001 operating budget for the General Aviation Fund of \$1,386,380 is an 8.1% increase over the 2000 budget. After considering the budgeted wage and inflation increases, the increase reflects costs associated with purchasing new equipment to efficiently manage and operate the airport. The 2002 operating budget of \$1,403,170, which is a 1.2% increase over 2001, changes primarily by the budgeted wage and inflation increases, which is offset by the elimination of one-time expenses for purchasing equipment in 2001.

The General Aviation Fund 104 provides local matching funds for capital projects financed by the Federal Aviation Trust Fund Program. An amount of \$200,000 is earmarked annually in the General Aviation Fund to provide matching funds for capital projects funded by the FAA. The Capital Budget includes \$646,000 and \$435,000 for 2001 and 2002, respectively, to support the FAA match and other facility improvements.



MUNICIPAL GOLF FUND 105

(In \$000s)	2000 Budget	2000 Actual	2001 Budget	2002 Budget
Municipal Golf - Fund 105				
Revenue	\$6,700	\$6,757	\$7,100	\$7,278
Prior Year Cancellations		5		
Prior Year Carryover	<u>1,126</u>	<u>1,592</u>	<u>1,283</u>	<u>1,988</u>
Resources	\$7,826	\$8,354	\$8,383	\$9,266
Operating Expenditures	\$5,941	\$5,980	\$6,177	\$6,313
Transfers to Capital	\$393	\$904		
Incentive Fee		<u>\$187</u>	<u>\$218</u>	<u>\$218</u>
Resources Minus Expenditures	\$1,492	\$1,283	\$1,988	\$2,735

Descriptions

Municipal Golf Fund 105 supports the operation of the City's privately managed golf courses, using receipts from fees charged for the use of the golf courses, driving ranges, golf carts, and concession purchases by golf patrons. The fund includes operations, capital improvements, and debt service.

Major Services

- Operation and Maintenance of Seven Golf Courses
- Junior Golf Programs
- League Play

Revenues The revenue estimates for the Municipal Golf Fund 105 are \$7,100,000 for

2001 and \$7,278,000 for 2002. These estimates reflect planned rate increases. The 2001 estimate of \$7,100,000 is a 5.1% increase over 2000. The 2002 revenue estimate of \$7,278,000 is a 2.5% increase over 2001.

Expenditures

The total 2001 operating budget for the Municipal Golf Fund 105 of \$6,176,520 is a 4.0% increase over the 2000 budget. This increase provides additional funding for horticultural supplies, pesticides, chemicals and equipment repair. The 2002 operating budget of \$6,312,560, which is a 2.2% increase over 2001, changes primarily by the budgeted inflation increases.



STORMWATER MANAGEMENT UTILITY FUND 107

(In \$000s)	2000 Budget	2000 Actual	2001 Budget	2002 Budget
Stormwater Management Utility - Fund 107				
Revenue	\$7,600	\$7,661	\$7,600	\$7,600
Transfers In		3		
Prior Year Cancellations		228		
Prior Year Carryover	<u>1,572</u>	<u>2,022</u>	<u>2,630</u>	<u>2,230</u>
Resources	\$9,172	\$9,914	\$10,230	\$9,830
Operating Expenditures	\$6,431	\$5,894	\$6,024	\$5,998
Transfers to Capital	<u>\$1,390</u>	<u>\$1,390</u>	<u>\$1,976</u>	<u>\$2,000</u>
Resources Minus Expenditures	\$1,351	\$2,630	\$2,230	\$1,832

Description

Stormwater Management Utility Fund 107 was established by the City Council in 1985 to account for the revenues and operating expenses of the Stormwater Management Utility in Cincinnati. Revenues are generated by a service charge determined by a formula using property area and land use based on an intensity of development factor. Expenditures primarily cover capital improvements; storm sewer maintenance and repair; and administrative costs of master planning, billing, regulation, and enforcement. The Stormwater Management Utility is self-supporting and does not receive any funding from the General Fund.

Major Services

- Flood Control
- Drainage Master Planning
- Capital Improvement Projects
- Regulation and Enforcement
- Permit Administration
- Routine and Remedial Maintenance

Revenues

The revenue estimate for the Stormwater Management Utility Fund 107 is \$7,600,000 for 2001 and 2002 which is approximately the same as 2000 revenue.

Expenditures

The total 2001 operating budget for the Stormwater Management Fund of \$6,023,700 is a 6.3% decrease from the 2000 budget. After considering the budgeted wage and inflation increases, this decrease is due to staff reductions and other operating efficiencies, a decrease in the contribution to the Millcreek Valley Conservancy District, and a decrease in the debt service amount. The 2002 operating budget of \$5,997,540, which is a slight decrease from 2001, changes primarily by the budgeted wage and inflation increases and a decrease in the contribution to the Millcreek Valley Conservancy District.

The Stormwater Management Utility Fund 107 supports cash transfers for capital expenditures of \$1,976,000 in 2001 and \$2,000,000 in 2002 for the correction of drainage problems and storm drainage improvements.



BOND RETIREMENT FUND 151

(In \$000s)	2000 Budget	2000 Actual	2001 Budget	2002 Budget
Bond Retirement - Fund 151				
Revenue	\$46,236	\$46,634	\$51,842	\$51,860
Prior Year Carryover	<u>250</u>	<u>250</u>	<u>250</u>	<u>250</u>
Resources	\$46,486	\$46,884	\$52,092	\$52,110
Operating Expenditures	<u>\$46,236</u>	<u>\$46,634</u>	<u>\$51,842</u>	<u>\$51,860</u>
Resources Minus Expenditures	\$250	\$250	\$250	\$250

Description

Bond Retirement Fund 151 pays the debt service on General Obligation bonds issued to raise capital improvement funds.

Major Services

- Maintain records of general obligation debt
- Receive taxes levied for debt service
- Bill various agencies for self-supporting debt
- Invest monies until needed to pay debt service payment
- Schedule and pay debt service when due

Revenues

The revenue estimates for the Bond Retirement Fund 151 are \$51,842,000 for 2001 which is an 11.2% increase over 2000 and \$51,860,000 for 2002 which is virtually no change from 2001.

The increase in revenue is related to an increase in expenditures associated with an expanding capital investment program. The primary source of revenue for the fund is the 5.36 mills of property tax (over and above the 5.4 mills for the operating budget) levied against 35% of the market value of real estate. By annual resolution, City Council authorizes the property tax rate required to be levied to service the expense related to the administration of the Bond Retirement Fund, including the payment of principal and interest on certain City bonded indebtedness.

Expenditures

The 2001 expenditure budget is \$51,842,000 which is a 12.1% increase over the 2000 budget. The increase in expenditures is a result of an increase in the capital investment program. The 2002 expenditure budget is \$51,860,000 which is virtually no change from 2001.



STREET CONSTRUCTION, MAINTENANCE, AND REPAIR FUND 301

(In \$000s)	2000 Budget	2000 Actual	2001 Budget	2002 Budget
Street Construction, Maintenance, and Repair – Fund 301				
Revenue	\$8,100	\$8,143	\$8,075	\$8,277
Prior Year Cancellations		118		
Prior Year Carryover	<u>982</u>	<u>1,509</u>	<u>1,485</u>	<u>1,527</u>
Resources	\$9,082	\$9,770	\$9,560	\$9,804
Operating Expenditures	<u>\$8,748</u>	<u>\$8,285</u>	<u>\$8,033</u>	<u>\$8,222</u>
Resources Minus Expenditures	\$334	\$1,485	\$1,527	\$1,582

Description

Street Construction, Maintenance, and Repair Fund 301 is used by the Public Works Department to supplement the maintenance and repair of the City's street system and traffic control devices. The funds are received from the State of Ohio from the motor vehicle license tax and gasoline taxes.

301 are \$8,075,000 for 2001 which is about the same as 2000 and \$8,277,000 for 2002 which is a 2.5% increase over 2001. These estimates are based on current rates and additional proportionally shared taxes from the State of Ohio.

Major Services

- Street Maintenance
- Street Repair
- Snow Removal
- Street Signage

Revenues

The revenue estimates for the Street Construction, Maintenance, and Repair Fund

Expenditures

The total 2001 operating budget for the Street Construction, Maintenance, and Repair Fund of \$8,033,440 is an 8.2% decrease from the 2000 budget. After considering the budgeted wage and inflation increases, this decrease is primarily due to a reallocation of cost objectives to other restricted funds that could handle a portion of these operating functions. The 2002 operating budget of \$8,221,540, which is a 2.3% increase over 2001, changes primarily by the budgeted wage and inflation increases.



INCOME TAX-INFRASTRUCTURE FUND 302

(In \$000s)	2000 Budget	2000 Actual	2001 Budget	2002 Budget
Income Tax-Infrastructure - Fund 302				
Revenue	\$12,400	\$12,060	\$13,313	\$13,620
Prior Year Cancellations		53		
Prior Year Carryover	<u>6,135</u>	<u>7,024</u>	<u>7,698</u>	<u>7,139</u>
Resources	\$18,535	\$19,137	\$21,011	\$20,759
Operating Expenditures	\$12,019	\$10,789	\$13,672	\$13,971
Transfers to Capital	650	650	200	0
Resources Minus Expenditures	\$5,866	\$7,698	\$7,139	\$6,788

Description

Income Tax-Infrastructure Fund 302 accounts for receipts from the 0.1% increase in the Income Tax approved by voters in 1988 and for expenses for repair, upkeep, and improvements of the City's infrastructure. The Infrastructure Income Tax Ordinance requires that the City meet a commitment to appropriate at least \$56.9 million in 2001 and \$57.1 million in 2002 for yearly infrastructure needs from both the Operating and Capital programs. The Ordinance requires that 90% of these dollars be spent within three years of the original appropriation or the City will lose the 0.1% Infrastructure Earnings Tax.

Major Services

- Street Maintenance
- Bridge Maintenance
- Traffic Engineering
- City Facility Maintenance
- Park and Recreation Facility Maintenance

Revenues

The revenue estimates for the Income Tax-Infrastructure Fund 302 are \$13,313,000 for 2001 which is a 10.4% increase over 2000 and \$13,620,000 for 2002 which is a 2.3% increase over 2001. These estimates are based on current rates and an increase in tax collections.

Expenditures

The total 2001 operating budget for the Income Tax-Infrastructure Fund of \$13,671,710 is a 13.8% increase over the 2000 budget. After considering the budgeted wage and inflation increases, this increase is due to a reallocation of cost objectives from other restricted funds that could not handle these costs without impacting their fund balances. The 2002 operating budget of \$13,971,370, which is a 2.2% increase over 2001, increases primarily by the budgeted wage and inflation increases.



PARKING METER FUND 303

(In \$000s)	2000 Budget	2000 Actual	2001 Budget	2002 Budget
Parking Meter - Fund 303				
Revenue	\$900	\$849	\$868	\$888
Prior Year Cancellations		19		
Prior Year Carryover	<u>1,132</u>	<u>1,374</u>	<u>1,806</u>	<u>1,943</u>
Resources	\$2,032	\$2,242	\$2,674	\$2,831
Operating Expenditures	\$729	\$436	\$731	\$749
Resources Minus Expenditures	\$1,303	\$1,806	\$1,943	\$2,082

Description

Parking Meter Fund 303 accounts for net receipts from the City's parking meters throughout the City, but primarily downtown. Expenditures are appropriated for selected operations in the Economic Development Department and the Traffic and Road Operations Division of the Public Services Department which have a relationship to parking.

Major Services

- Traffic and Road Operations
- Economic Development

Revenues

The revenue estimates for the Parking Meter Fund 303 are \$868,000 for 2001, which is a

2.2% increase over 2000, and \$888,000 for 2002, which is a 2.3% increase over 2001. These estimates are based on current rates.

Expenditures

The total 2001 operating budget for the Parking Meter Fund of \$731,240 is a 0.3% increase over the 2000 budget. After considering the budgeted wage and inflation increases, this increase is tempered by a decrease in 2000 expenditures compared to the budget. The 2002 operating budget of \$749,340, which is a 2.5% increase over 2001, changes primarily by the budgeted wage and inflation increases.



MUNICIPAL MOTOR VEHICLE LICENSE TAX FUND 306

(In \$000s)	2000 Budget	2000 Actual	2001 Budget	2002 Budget
Municipal Motor Vehicle License Tax - Fund 306				
Revenue	\$3,000	\$2,851	\$2,910	\$2,983
Prior Year Cancellations		11		
Prior Year Carryover	<u>260</u>	<u>664</u>	<u>487</u>	<u>547</u>
Resources	\$3,260	\$3,526	\$3,397	\$3,530
Operating Expenditures	<u>\$3,158</u>	<u>\$3,039</u>	<u>\$2,850</u>	<u>\$2,919</u>
Resources Minus Expenditures	\$102	\$487	\$547	\$611

Description

Municipal Motor Vehicle License Tax Fund 306 accounts for the receipts from the Motor Vehicle License Tax levied by the City and 50% of the receipts from the tax levied by Hamilton County. Fund expenditures are dedicated to repair, upkeep, and improvements to the City's right-of-way.

Major Services

- Street Maintenance
- Street Repair
- Snow Removal
- Street Signage

Revenues

The revenue estimates for the Municipal Motor Vehicle License Tax Fund 306 are \$2,910,000

for 2001 which is a 2.1% increase over 2000 and \$2,983,000 for 2002 which is a 2.5% increase over 2001. The 2000 actual and 2001 and 2002 estimated amounts reflect other jurisdictions more aggressively pursuing their share of the total motor vehicle license tax revenue.

Expenditures

The total 2001 operating budget for the Municipal Motor Vehicle License Tax Fund of \$2,849,860 is a 9.7% decrease from the 2000 budget. After considering the budgeted wage and inflation increases, this decrease is due to declining revenues which necessitate reduced expenditures. The 2002 operating budget of \$2,918,650, which is a 2.4% increase over 2001, changes primarily by the budgeted inflation increases.



SAWYER POINT FUND 318

(In \$000s)	2000 Budget	2000 Actual	2001 Budget	2002 Budget
Sawyer Point - Fund 318				
Revenue	\$1,100	\$1,004	\$1,100	\$1,128
Prior Year Cancellations		49		
Prior Year Carryover	<u>57</u>	<u>381</u>	<u>519</u>	<u>490</u>
Resources	\$1,157	\$1,434	\$1,619	\$1,618
Operating Expenditures	<u>\$1,135</u>	<u>\$915</u>	<u>\$1,129</u>	<u>\$1,156</u>
Resources Minus Expenditures	\$22	\$519	\$490	\$462

Description

Revenue to support the Sawyer Point Fund 318 is generated from waterfront fee-based programs, waterfront special activities and events, and concession purchases. In May of 1997, Jacor Broadcasting Corporation contracted with the Cincinnati Recreation Commission (CRC) to produce Riverfest, Kidsfest, the All-American Birthday Party, and the Procter and Gamble Concert Series. This contractual arrangement reduces the expenses and net revenues associated with the Sawyer Point Fund.

Major Services

- Operation and maintenance of Central Riverfront
- Showboat Majestic
- Special events including Riverfest, Kidsfest, and concerts

Revenues

The revenue estimates for the Sawyer Point Fund 318 are \$1,100,000 for 2001 which is a 9.6% increase over 2000, and \$1,128,000 for 2002 which is a 2.5% increase over 2001. These estimates are based on current rates and the aforementioned contract with Jacor Broadcasting.

Expenditures

The total 2001 operating budget for the Sawyer Point Fund of \$1,128,920 for 2001 which is a 0.5% decrease from 2000. This decrease reflects the elimination of two full-time positions. The 2002 operating budget of \$1,156,230, which is a 2.4% increase over 2001, changes primarily by the budgeted wage and inflation increases.



RECREATION SPECIAL ACTIVITIES FUND 323

(In \$000s)	2000 Budget	2000 Actual	2001 Budget	2002 Budget
Recreation Special Activities Fund 323				
Revenue	\$2,850	\$2,836	\$2,850	\$2,921
Prior Year Cancellations		35		
Prior Year Carryover	<u>480</u>	<u>858</u>	<u>749</u>	<u>643</u>
Resources	\$3,330	\$3,729	\$3,599	\$3,564
Operating Expenditures	\$2,926	\$2,680	\$2,956	\$3,026
Transfers to Capital		300		
Resources Minus Expenditures	\$404	\$749	\$643	\$538

Description

Special Activities Fund 323 accounts for the receipts and operating expenditures of recreation facility rentals, day camps, swimming pools, Schmidt boat ramp, concessions, and Recreation Center contract classes.

Major Services

- Citywide athletic programs
- Day and summer camps
- After school programs
- Swimming pools
- Recreation centers

Revenues

The revenue estimates for the Special Activities Fund 323 are \$2,850,000 for 2001 which is a 0.5% increase over 2000 and \$2,921,000 for 2002 which is a 2.5% increase over 2001.

Expenditures

The total 2001 operating budget for the Special Activities Fund of \$2,956,350 is a 1.0% increase over the 2000 budget. The 2002 operating budget of \$3,025,920 is a 2.4% increase compared to the 2001 operating budget. The 2000 to 2001 and the 2001 to 2002 increases are related to the budgeted wage and inflation increases.



HEALTH SERVICES FUND 395

(In \$000s)	2000 Budget	2000 Actual	2001 Budget	2002 Budget
Health Services - Fund 395				
Revenue	\$2,900	\$2,794	\$2,700	\$2,700
Prior Year Cancellations		97		
Prior Year Carryover	<u>191</u>	<u>430</u>	<u>553</u>	<u>254</u>
Resources	\$3,091	\$3,321	\$3,253	\$2,954
Operating Expenditures	<u>\$3,091</u>	<u>\$2,768</u>	<u>\$2,999</u>	<u>\$3,071</u>
Resources Minus Expenditures	\$0	\$553	\$254	(\$117)

Description

Health Services Fund 395 receives revenue from Medicare, Medicaid, and other third party payments for services rendered by the City's health clinics to qualifying patients. This fund supports a policy of wellness and preventive health maintenance to serve the health needs of citizens.

declining due to an increase in the number of uninsured patients visiting health care centers. Now, revenue is expected to stabilize because of recent legislative initiatives designed to expand eligibility requirements for the Children's Health Insurance Program (CHIP), and streamline the application process. Additionally, expected changes in Medicare, related to prescription drug coverage, could potentially increase revenue in this fund.

Major Services

- Adult Medical Services
- Pediatric Medical Services
- Dental Services
- OB/GYN Services
- Laboratory Testing
- Pharmaceutical Services
- Nutritional Services
- Social Services

Revenues

The revenue estimates for the Health Services Fund 395 are \$2,700,000 for 2001 and 2002, representing a 3.3% decrease from 2000. In recent years, revenue in this fund has been

Expenditures

The total 2001 operating budget for the Health Services Fund of \$2,998,650 is a 3.0% decrease from the 2000 budget. After considering the budgeted wage and inflation increases, the reduction is due to declining revenue because of the increasing number of uninsured patients. The 2002 operating budget of \$3,070,970, which is a 2.4% increase over the 2001 budget, reflects the budgeted wage and inflation increases.

Revenue and expenses in this fund will be monitored closely, and adjustments will be made to offset any shortfall.



CABLE COMMUNICATIONS FUND 424

(In \$000s)	2000 Budget	2000 Actual	2001 Budget	2002 Budget
Cable Communications - Fund 424				
Revenue	\$2,100	\$2,326	\$2,450	\$2,525
Transfers In			1,500	
Prior Year Cancellations		11		
Prior Year Carryover	<u>2,131</u>	<u>2,348</u>	<u>1,513</u>	<u>2,749</u>
Resources	\$4,231	\$4,685	\$5,463	\$5,274
Operating Expenditures	\$1,732	\$1,599	\$1,714	\$1,701
Transfers Out		1,573		
Transfers to Capital			1,000	1,000
Resources Minus Expenditures	\$2,499	\$1,513	\$2,749	\$2,573

Description

Cable Communications Fund 424 is supported by the City's revenue from the franchise fee on Time Warner Cable gross revenues from Cincinnati subscribers. The Fund supports the Safety Department, which provides radio and emergency communication service; the Office of Cable Communications, which monitors Warner Cable service and produces programming for the City's government access channel; and Communication Technology Services, which provides general City telecommunication services such as installation and repair of telephone systems and fiber optic cable.

Major Services

- Citywide telephone and voice mail systems
- Telecommunications service for all City agencies
- Computer network support
- Citywide fiber optic network
- Police radio systems
- Emergency communications services
- City Cable government access channel and programs
- Monitoring of Time Warner Cable Contract

Revenues

The revenue estimates for the Cable Communications Fund 424 are \$2,450,000 for 2001, which is a 5.3% increase over 2000, and \$2,525,000 for 2002, which is a 3.1% increase over 2001. Revenue increases are based on new products now offered by Time Warner Cable, increases in the number of cable subscribers, and increases in the monthly subscription rates.

Expenditures

The total 2001 operating budget for the Cable Communications Fund 424 of \$1,713,830 is a 1.0% decrease from the 2000 budget. After considering the budgeted wage and inflation increases, this decrease is due to the elimination in 2001 of a one-time expenditure made in 2000 for the purchase of a new van (\$200,000) offset by the addition of two Radio Operator Technician II's (\$91,200). The 2002 operating budget of \$1,700,710, which is a 0.8% decrease from 2001, changes primarily by the budgeted wage and inflation increases and the elimination of expenditures in 2001 for video streaming and a performance evaluation of Time Warner Cable.

The Cable Communications Fund 424 supports cash transfers for capital expenditures of \$1,000,000 in 2001 and 2002. Funds will be used for enterprise-wide information technology infrastructure enhancements.



METROPOLITAN SEWER DISTRICT FUND 701

(In \$000s)	2000 Budget	2000 Actual	2001 Budget	2002 Budget
Metropolitan Sewer District - Fund 701				
Revenue	\$119,406	\$116,188	\$124,644	\$132,506
Prior Year Cancellations	<u>0</u>	<u>1,014</u>	<u>0</u>	<u>0</u>
Resources	\$119,406	\$117,202	\$124,644	\$132,506
Operating Expenditures	<u>\$117,651</u>	<u>\$107,709</u>	<u>\$122,631</u>	<u>\$125,749</u>
Resources Minus Expenditures	\$1,755	\$9,493	\$2,013	\$6,757
Transfers to Capital Reserves	\$1,755	\$9,493	\$2,013	\$6,757
Revenue Minus Expense & Transfers	\$0	\$0	\$0	\$0

Description

Metropolitan Sewer District Fund 701 supports the management and operation of the Metropolitan Sewer District (MSD). MSD is run by the City on behalf of Hamilton County. User fees charged to customers fund operating expenses and capital improvements.

Major Services

- Metropolitan Sewer District Administration
- Wastewater Treatment
- Wastewater Collection
- Industrial Waste Management
- Engineering Services

Revenues

The revenue estimates for the Metropolitan Sewer District Fund 701 are \$124,644,000 for 2001 which is a 7.3% increase over 2000 and \$132,506,000 for 2002 which is a 6.3% increase over 2001. The 2001 estimate is based on a 7% rate increase that is currently in effect. The 2002 estimate is based on a proposed 6% rate increase. A 2001/2002 biennial rate study will be completed in 2001.

Expenditures

The total 2001 operating budget for the Metropolitan Sewer District Fund of \$122,631,370 is a 4.2% increase over the 2000 budget. After considering the budgeted wage and inflation increase, this increase is primarily due to the debt service budget for expanded capital investment, exceptional budget items that are a result of EPA compliance, expanded manhole repair and rehabilitation, an expanded Root Intrusion program, and the new Small Non-emergency Sewer Repair program. The 2002 operating budget of \$125,748,940, which is a 2.6% increase over 2001, changes primarily by the budgeted wage and inflation increases.



INCOME TAX - TRANSIT FUND 759

(In \$000s)	2000 Budget	2000 Actual	2001 Budget	2002 Budget
Income Tax-Transit - Fund 759				
Revenue	\$36,360	\$35,839	\$39,112	\$40,013
Prior Year Carryover	<u>10,395</u>	<u>11,365</u>	<u>8,500</u>	<u>8,232</u>
Resources	\$46,755	\$47,204	\$47,612	\$48,245
Operating Expenditures	\$38,296	\$38,619	\$38,595	\$40,247
Transfers to Capital	<u>\$85</u>	<u>\$85</u>	<u>\$785</u>	<u>\$150</u>
Resources Minus Expenditures	\$8,374	\$8,500	\$8,232	\$7,848

Description

The Income Tax - Transit Fund 759 accumulates the proceeds of the 0.3 percent (of 2.1 percent) Income Tax established for City transit needs. The City of Cincinnati has a contract with the Southwest Ohio Regional Transit Authority (SORTA) to operate the bus system. The City's Transit Fund supports about 42% of the annual costs of the system. Fare box receipts, Federal and State grants, and miscellaneous revenues provide the other 58% of the SORTA budget. The Transit Fund also supports transportation-related functions within City departments.

Major Services

- Metro bus service
- Access service for the disabled
- Mass transportation administration and planning

Revenues

The revenue estimates for the Income Tax - Transit Fund 759 are \$39,112,000 for 2001 which is a 9.1% increase over 2000 and \$40,013,000 for 2002 which is a 2.3% increase over 2001. These estimates are based on current rates and an increase in income tax collections. Estimated 2001 carryover of \$8,230,000 will be used to balance the Income Tax - Transit Fund 759 in 2002 because the estimated expenditure exceeds the revenue estimate.

Expenditures

The total 2001 operating budget for the Income Tax - Transit Fund of \$38,594,860 is a 0.8% increase over the 2000 budget. After considering the budgeted wage and inflation increases and the reduced City pension cost, this increase is due to an increase in the SORTA operating budget. The 2002 operating budget of \$40,246,540 is a 4.3% increase over 2001. The biennial budget reflects \$935,000 in transfers for transportation capital related projects.



CAPITAL BUDGET FUNDS

2001/2002 General Capital Funds

The 2001 General Capital Budget totals \$77.9 million, which is a decrease of 26.2% from the 2000 General Capital Budget of \$105.6 million. The 2002 General Capital Budget totals \$132.8 million, which is an increase of 70.5% from the 2001 General Capital Budget.

The General Capital Budget is based on a six-year Capital Investment Plan. A six-year Capital Investment Program (CIP) is a plan for capital investment in Cincinnati's future through improving City streets, bridges, recreation facilities, parks, health facilities and City buildings, all of which enhance the delivery of services and the quality of life in Cincinnati. The 2001-2006 CIP coordinates the financing and timing of improvements to maximize the value to the public.

A description of the significant General Capital highlights for the 2001/2002 Biennial Budget is contained in Part I of this document. A detailed description of the General Capital revenues and expenditures by category follows in this Part of the document.

2001/2002 Restricted Capital Funds

The 2001 Restricted Fund Capital Budget totals \$146.1 million, which is a 35.0% decrease from the 2000 Restricted Fund Capital Budget of \$224.8 million. The 2002 Restricted Fund Capital Budget totals \$137.2 million, a 6.1% decrease from the 2001 Restricted Fund Capital Budget. The decreases between the totals for 2000, 2001, and 2002 can be attributed to a reduction in matching funds related to the Fort Washington Way Reconstruction project.

The 2001/2002 Restricted Capital Budget includes Enterprise Capital Funds, Matching Capital Funds, and Special Revenue Funds. The Restricted Capital Budget is also based on the six-year Capital Investment Plan.

A description of the significant Restricted Capital highlights for the 2001/2002 Biennial Budget is contained in Part I of this document. A detailed description of the Enterprise Funds expenditures and the Matching and Special Revenue Funds resources follows in this Part of the document.

2001/2002 Capital Budget Impact on Operating Budget

The effect on the Operating Budget by new and enhanced Capital projects is also described in this Part of the document. A description of the relationship between the Operating and Capital Budgets and a table outlining the 2001/2002 Capital projects with an estimated operating budget impact are presented.



GENERAL CAPITAL FUND 980

(In \$000s)	2000 Budget	2001 Budget	2002 Budget
General Capital - Fund 980			
Program Resources			
Income Tax	\$17,970	\$19,300	\$19,740
Tax-Supported Bonds	64,327	33,700	71,000
Property Proceeds	1,400	1,400	1,400
Southern Railway Note Proceeds	15,560	14,486	14,490
Tax Increment Supported Bonds	6,000	0	24,768
Reprogramming	450	1,099	620
General Fund Transfers	9,843	13,470	12,620
Short Term Notes	0	0	0
Less: Debt Service	<u>(9,920)</u>	<u>(5,549)</u>	<u>(11,793)</u>
Resources	\$105,630	\$77,906	\$132,845
Program Expense			
Economic Development	\$3,828	\$11,983	\$75,651
Environment	845	380	330
Equipment	8,788	19,044	14,960
Housing & Neighborhood Development	3,837	4,707	6,258
Infrastructure (Smale Commission)	46,127	38,215	35,146
New Infrastructure	<u>42,205</u>	<u>3,577</u>	<u>500</u>
Expenditures	<u>\$105,630</u>	<u>\$77,906</u>	<u>\$132,845</u>
Resources Minus Expenses	\$0	\$0	\$0

Description

The General Capital Budget provides for the purchase or improvement of City assets, including construction or rehabilitation which provides an asset for the City's use, or increases the value of an existing asset or extends the asset's useful life. A capital improvement is expected to have a useful life of at least five years and a minimum cost of \$10,000.

Major Services

- City Infrastructure Replacement/Rehabilitation
- Equipment Replacements/Improvements
- Environmental Remediation
- Economic Development Projects
- Housing & Neighborhood Development Projects
- New City Facilities

Revenues

General Capital improvements are primarily funded by property tax-supported bond proceeds, earmarked income tax receipts, and Southern Railway note proceeds. Property tax-supported bond proceeds amount to \$33,700,000 in 2001 which is a decrease of 47.6% compared to 2000 and \$71,000,000 in 2002 which is an increase of 110.7% over 2001. Income tax receipts total \$19,300,000 in 2001 which is a 7.4% increase over 2000 and \$19,740,000 in 2002, which is a 2.2% increase over 2001. Southern Railway note proceeds total \$14,486,000 in 2001 which is a 6.9% decrease compared to 2000 and \$14,490,000 in 2002, which is virtually no change from 2001.



In addition to the major resource categories listed above, the General Capital Budget also includes \$13,470,000 in 2001 and \$12,620,000 in 2002 transferred from General Fund resources. A total of \$9,842,500 was transferred from the General Fund as a resource for the 2000 General Capital Budget. Reprogramming resources total \$1,099,000 in 2001 and \$620,000 in 2002. Tax increment supported bonds, are included in the 2002 Capital Budget resources for \$24,768,000. Property proceeds as a Capital Budget resource total \$1,400,000 in both 2001 and 2002.

Total General Capital Budget resources for 2001 amount to \$77,906,000 in 2001, a 26.2% decrease from 2000. For 2002, General Capital Budget resources total \$132,845,000, a 70.5% increase over the 2001 General Capital Budget amount.

Expenditures

General Capital Budget projects are divided into six expenditure categories. These six categories, Economic Development, Environment, Equipment, Housing and Neighborhood Development, Infrastructure (Smale Commission), and New Infrastructure, are highlighted below.

Economic Development projects include neighborhood business district projects and major downtown development projects. The 2001 General Capital Budget includes \$11,983,000 for Economic Development projects, a 213.1% increase compared to the 2000 amount of \$3,827,700. For 2002, Economic Development projects total \$75,650,600, a 531.3% increase from 2001.

A total of \$380,000 is included in the 2001 General Capital Budget for environmental projects, a 55.1% decrease compared to the 2000 budget amount of \$845,500.

Environmental projects for 2002 total \$330,000 which is a 13.2% decrease from 2001.

The 2001 General Capital Budget includes \$19,044,100 for equipment replacements and improvements such as the City fleet and information systems technology acquisitions and enhancements. The \$19.0 million for 2001 is a 116.7% increase compared to the 2000 budget amount of \$8,788,100. The 2002 equipment total of \$14,960,500 is a 21.4% decrease from 2001.

A total of \$4,707,000 for Housing and Neighborhood Development projects is included in the 2001 General Capital Budget, which is a 22.7% increase over the 2000 budget amount of \$3,836,600. The majority of the projects in this category support neighborhood-based housing development. For 2002, Housing and Neighborhood Development projects total \$6,258,000, a 32.9% increase over the 2001 amount.

Infrastructure, the City's largest General Capital Budget component, with projects that support the improvement and rehabilitation of City streets and various City facilities, totals \$38,214,900 in the 2001 General Capital Budget. The 2001 total is a 17.1% decrease compared to the 2000 budget amount of \$46,127,100. The 2002 total is \$35,145,900, an 8.0% decrease from 2001.

The New Infrastructure expenditure category was added during the development of the 1997/1998 Biennial General Capital Budget to distinguish between new capital improvements and the Infrastructure category, which includes only the renovation and replacement of existing City assets. For 2001, New Infrastructure projects total \$3,577,000, compared to \$42,205,000 in the 2000 General Capital Budget. A total of \$500,000 for New Infrastructure projects is included for 2002.



RESTRICTED CAPITAL FUNDS

Enterprise and Restricted Capital Funds

(In \$000s)	2000 Budget	2001 Budget	2002 Budget
Enterprise and Restricted Capital Funds			
Parking System	\$665	\$640	\$950
General Aviation	365	646	435
Stormwater Management	1,390	1,976	2,000
Income Tax - Infrastructure	650	200	0
Telecommunications Services	180	0	0
Blue Ash Airport	30	0	0
Metropolitan Sewer District	63,950	58,822	52,619
Water Works	50,224	63,630	62,356
Income Tax Transit	85	785	150
Expenditures	\$117,539	\$126,699	\$118,510

Description

Resources for the restricted fund capital projects come primarily from fees and charges. After operating and maintenance costs, current debt service, and reserve requirements are covered, the remaining available funds are used for capital purposes. The table above details the 2000, 2001, and 2002 Budgets, not including matching funds, for the funds that comprise the Restricted Fund Capital Budget. The 2001 Restricted Fund Capital Budget totals \$126,699,400, a 7.8% increase compared to the 2000 budget. The 2002 Restricted Fund Budget totals \$118,510,000, a 6.5% decrease compared to 2001.

Parking System

Parking System restricted capital funds total \$640,000 in 2001, a 3.7% decrease compared to the 2000 budget of \$665,000. For 2002, the Parking System restricted capital budget totals \$950,000, a 48.4% increase compared to 2001. Parking System capital projects include parking facility structural maintenance, repair and renovation, and equipment replacement and upgrades.

General Aviation

For 2001, General Aviation restricted capital funds total \$646,000, a 76.9% increase over the 2000 budget of \$365,000. The 2002 General Aviation restricted capital funds budget totals

\$435,000 which is a 32.6% decrease from 2001. General Aviation capital projects include local matching funds to support Federal Aviation Administration (FAA) funded projects, various facility renovation and replacement projects at the Lunken Airport, and a noise abatement project at Lunken Airport.

Stormwater Management

Stormwater Management restricted capital funds total \$1,976,000 in 2001, a 42.1% increase over the 2000 budget of \$1,390,000. For 2002, the Stormwater Management restricted capital funds budget totals \$2,000,100 which is a 1.2% increase compared to the 2001 Stormwater Management capital budget.

Income Tax - Infrastructure

Infrastructure - Income Tax restricted capital funds total \$200,000 in 2001 which is a decrease of 69.2% compared to the 2000 budget of \$650,000. Income Tax - Infrastructure funds are not utilized for capital budget purposes in 2002.

Metropolitan Sewer District

Metropolitan Sewer District (MSD) restricted capital funds total \$58,822,400 in 2001 which is an 8.0% decrease from the 2000 budget of \$63,950,200. For 2002, the MSD restricted fund capital budget totals \$52,618,900, a 10.5% decrease compared to 2001. Metropolitan Sewer District capital projects include wastewater plant



improvements and the construction, replacement and/or rehabilitation of sewers.

Water Works

For 2001, Water Works restricted capital funds total \$63,630,000, a 26.7% increase over the 2000 budget of \$50,224,000. The 2002 Water Works restricted fund capital budget totals \$62,356,000, a 2.0% decrease compared to the 2001 budget. Water Works capital projects include new water mains, the replacement of existing water mains, and tank and reservoir improvements.

Income Tax – Transit

For 2001, the restricted funds capital budget for the Income Tax – Transit Fund totals \$785,000. The 2000 Income Tax – Transit capital budget totaled \$85,200. A total of \$150,000 is included for 2002, which is an 80.9% decrease compared to the 2001 budget. The Income Tax – Transit restricted funds capital budget includes projects related to the acquisition of real property, planning and environmental services related to the reuse of existing railroad corridors and future multi-modal transportation planning activities.



Matching And Special Revenue Capital Funds

(In \$000s)	2000 Budget	2001 Budget	2002 Budget
Matching and Special Revenue Capital Funds			
State – Federal – County Roads & Bridges	\$106,132	\$16,350	\$7,898
Federal Aviation Administration	906	1,593	1,507
Transportation Efficiency Act for the 21 st Century – TEA 21	250	0	248
State Loan – Convention Center	0	0	7,500
Special Housing Permanent Improvement Fund	0	1,454	1,454
Resources	\$107,288	\$19,397	\$18,607

Description

The City receives Federal grants, matching funds and also manages State and County funds to improve the City's roads and bridges. Federal funds include Federal Aviation Administration (FAA) funds for local projects. The City also utilizes Transportation Efficiency Act for the Twenty-First Century (TEA 21) funds to support comprehensive transportation systems planning. The Special Housing Permanent Improvement Fund (SHPIF), which receives revenue from net rental income and tax increment payments, provides funds for the City's New Housing Program. This program supports the development of new market rate housing in the City.

The 2001 Total All Funds Capital Budget includes \$19,397,280 in matching and special revenue capital funds, compared to the 2000 total of \$107,288,860 and the 2002 budget total of \$18,607,500. The significant fluctuation between the total for 2000 and the totals for 2001 and 2002 is related to one-time commitments in 2000 for the reconstruction of Fort Washington Way.



CAPITAL BUDGET IMPACT ON OPERATING BUDGET

The City of Cincinnati prepares a separate Capital Budget from the Operating Budget, but the two budgets are submitted to the City Council for approval at the same time. The City prepares a biennial Operating Budget which is reviewed and updated during the second year of the biennium. In conjunction with the biennial Operating Budget, the City prepares a six-year Capital Investment Program Budget that is updated in the second year of the biennium as well.

The Operating Budget provides for the day-to-day delivery of City services such as trash collection, police officer patrols, and the purchase of materials and supplies. The Capital Budget is for the improvement, construction, or purchase of City assets which cost \$10,000 or more and last at least five years, such as City buildings, equipment and fleet replacements, and City infrastructure, such as streets and bridges repair and replacement.

In preparing the biennial Capital Budget, the impact on the Operating Budget of new capital projects and renovation programs that will be implemented within the 2001/2002 Biennial Budget is estimated. Operating Budget costs such as staffing requirements, maintenance, equipment, and supplies for new facilities and renovation programs are quantified and outlined in the table below. The table below includes the administering department, project title, and estimated Operating Budget cost for 2001 and 2002. For the 2001/2002 Biennial Budget, the estimated impact of the approved Capital Budget from new facilities and renovation programs on the approved Operating Budget is \$793,890.

Estimated Operating Budget Costs

Department	2001	2002
Project Title		
Recreation		
College Hill Community Center	\$0	\$445,580
Recreation		
Madisonville Community Center	0	185,660
Recreation		
Neighborhood Playground Initiative	<u>80,240</u>	<u>82,410</u>
Subtotal	\$80,240	\$713,650
 TOTAL BIENNIUM OPERATING IMPACT	 \$793,890	



CONSOLIDATED PLAN BUDGET FUNDS

2001/2002 Consolidated Plan Funds

The 2001 Consolidated Plan Budget is \$28.2 million, which is a 4.8% increase from the 2000 Consolidated Plan Budget of \$26.9 million. The 2002 estimated Consolidated Plan Budget is \$25.5 million, which is a 9.6% decrease from the 2001 Budget.

The Consolidated Plan Budget is based on combined Federal funding from the Community Development Block Grant (CDBG), the HOME Investment Partnerships Program, the Emergency Shelter Grant (ESG), and the Housing Opportunities for Persons with AIDS Grant (HOPWA). Because of an unusually large reallocation of CDBG prior-year funds, the 2001 Budget is significantly larger than that projected for 2002.

Final Federal grant amounts were not known at the time that the City Council approved the budget. An additional \$1.7 million in CDBG and HOME resources have since been identified, and the City Council will make a supplemental appropriation after the completion of the citizen advisory process. Accordingly, the 2001 budgets for each fund will be revised to match the actual resources.

A description of the significant Consolidated Plan highlights for the 2001/2002 Biennial Budget is contained in Part I of this document. A detailed description of each Consolidated Plan fund follows in this Part of the document.



COMMUNITY DEVELOPMENT BLOCK GRANT FUND 304

(In \$000s)	2000 Budget	2000 Actual	2001 Budget	2002 Budget
CDBG - Fund 304				
Revenue (Entitlement Grant)	\$16,570	\$16,712	\$16,712	\$16,712
Program Income & Carryover	<u>4,600</u>	<u>4,502</u>	<u>5,644</u>	<u>3,000</u>
Resources	\$21,170	\$21,214	\$22,356	\$19,712
General Administration & Debt Service	\$4,162	\$4,162	\$4,380	\$3,471
Projects	<u>17,008</u>	<u>17,052</u>	<u>17,976</u>	<u>16,241</u>
Expenditures	<u>\$21,170</u>	<u>\$21,214</u>	<u>\$22,356</u>	<u>\$19,712</u>
Resources Minus Expenditures	\$0	\$0	\$0	\$0

Description

The Community Development Block Grant (CDBG) Program is an entitlement grant from the U.S. Department of Housing and Urban Development to provide housing, economic, and community development activities which principally benefit low and moderate income persons. CDBG funds are a flexible funding source allowing for a wide range of activities within a framework of eligible activities.

Major Services

- Homeowner Rehabilitation/Repair
- New Homeowner Programs
- Rental Housing Rehabilitation
- Housing Site Development Assistance
- Youth Counseling and Employment Programs
- Facility Renovations for Human Service Agencies
- Small Business Loans
- Neighborhood Business District Improvements
- Industrial Projects
- Small Business Incubator
- Over-the-Rhine Commercial Redevelopment
- Job Training and Placement Programs

Revenues

The CDBG grant amounts are based on the funding appropriated by the U.S. Congress annually, which is distributed by formula to the entitlement communities. Other resources for the program are carryover funds from prior years resulting from operating savings or project reductions, and program income, primarily from the repayment of loans. The 2001/2002 CDBG Budget is based on an estimated grant amount of \$16,712,000 and an estimated \$5,644,000 in 2001 program income and carryover, and \$3,000,000 in 2002 program income and carryover.

Expenditures

The 2001 Community Development Block Grant Budget includes \$10,661,000 for Housing programs, \$2,246,000 for Human Services programs, and \$5,070,000 for Economic and Job Development programs. A total of \$4,379,000 is for general administration and debt service payments. The 2002 CDBG Budget includes \$9,024,000 for Housing, \$2,141,000 for Human Services programs, and \$5,076,000 for Economic and Job Development programs, with \$3,471,000 for general administration and debt service.



HOME INVESTMENT PARTNERSHIPS FUND 411

(In \$000s)	2000 Budget	2000 Actual	2001 Budget	2002 Budget
HOME – Fund 411				
Revenue (Entitlement Grant)	\$4,440	\$4,808	\$4,808	\$4,808
Program Income & Carryover	<u>386</u>	<u>1,147</u>	<u>1,515</u>	<u>0</u>
Resources	\$4,826	\$5,955	\$6,323	\$4,808
General Administration & Debt Service	\$0	\$0	\$0	\$0
Projects	<u>4,440</u>	<u>4,440</u>	<u>4,808</u>	<u>4,808</u>
Expenditures	\$4,440	\$4,440	\$4,808	\$4,808
Resources Minus Expenditures	\$386	\$1,515	\$1,515	\$0

Description

The HOME Investment Partnerships Program is an entitlement grant from the U.S. Department of Housing and Urban Development for affordable housing programs. HOME funds can be used for acquisition, construction, and rehabilitation of rental or ownership housing for low-income families.

annually which is distributed by formula to the eligible participating jurisdictions. The 2001/2002 Budget was based on an estimated grant amount of \$4,808,000.

Major Services

- Moderate rehabilitation of rental housing
- Subsidies for tax credit rehabilitation projects
- Rehabilitation for new homeowners
- New construction for new homeowners

Expenditures

The 2001 HOME Budget allocates \$2,400,000 for the Rental Rehabilitation Program, \$1,708,000 for homeownership and rental projects through the competitive Housing Round process, and \$700,000 to support the redevelopment of a major public housing complex, Lincoln Court. The 2002 HOME Budget increases the Housing Round allocation to \$2,033,000, completes the commitment to the Lincoln Court project with \$375,000 and continues Rental Rehabilitation at \$2,400,000.

Revenues

The HOME grant amounts are based on the funding appropriated by the U.S. Congress



EMERGENCY SHELTER GRANT FUND 445

(In \$000s)	2000 Budget	2000 Actual	2001 Budget	2002 Budget
ESG – Fund 445				
Revenue (Entitlement Grant)	\$450	\$591	\$591	\$591
Program Income & Carryover	<u>32</u>	<u>32</u>	<u>32</u>	<u>0</u>
Resources	\$482	\$623	\$623	\$591
General Administration & Debt Service	\$0	\$0	\$0	\$0
Projects	<u>482</u>	<u>591</u>	<u>591</u>	<u>591</u>
Expenditures	<u>\$482</u>	<u>\$591</u>	<u>\$591</u>	<u>\$591</u>
Resources Minus Expenditures	\$0	\$32	\$32	\$0

Description

The Emergency Shelter Grant (ESG) is an entitlement grant from the U.S. Department of Housing and Urban Development that provides funding for the capital and non-staff operating needs of emergency shelters and transitional housing for the homeless. Outreach and supportive services are also allowable uses of funds.

which is distributed by formula to the eligible city and state grantees. The grantee or its subrecipients must match the Federal funds. The 2001/2002 Budget was based on an estimated annual grant amount of \$591,000.

Major Services

- Operating support for emergency shelters
- Supportive services

Expenditures

In the 2001 Budget, Emergency Shelter Grant funds are provided to agencies serving the following categories of the homeless: women with children, families, veterans, youth, AIDS patients, and single men and women. Funding recommendations for the 2002 Budget will be made as part of the budget update process.

Revenues

Grant amounts are based on the funding appropriated by the U.S. Congress annually

Financial Summaries



HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS FUND 465

(In \$000s)	2000 Budget	2000 Actual	2001 Budget	2002 Budget
HOPWA – Fund 465				
Revenue (Entitlement Grant)	\$395	\$405	\$405	\$405
Program Income & Carryover	<u>369</u>	<u>369</u>	<u>67</u>	<u>0</u>
Resources	\$764	\$774	\$472	\$405
General Administration & Debt Service	\$0	\$11	\$12	\$0
Projects	<u>764</u>	<u>753</u>	<u>460</u>	<u>405</u>
Expenditures	<u>\$764</u>	<u>\$764</u>	<u>\$472</u>	<u>\$405</u>
Resources Minus Expenditures	\$0	\$10	\$0	\$0

Description

The HOPWA grant is an entitlement grant from the U.S. Department of Housing and Urban Development to be used for all forms of housing assistance to prevent homelessness of AIDS patients and their families.

communities, and another \$37,000 is to support the Caracole SOPHIA electronic information system. City administrative costs account for the remaining \$12,000. Uses for the 2002 grant will be reviewed at the time of the 2002 budget update.

Major Services

- Short-term housing assistance
- Supportive services
- Congregate housing
- Administrative support

Revenues

Eligibility for the grant and the amount of the grant is based on the number of AIDS cases in a twelve-county, three-state region. The 2001/2002 Budget was based on an estimated annual grant amount of \$405,000.

Expenditures

Of the 2001 Budget, approximately \$123,000 of the grant is for short-term housing assistance in the form of rent, mortgage or utility assistance. Another \$60,000 is for direct support of congregate housing, and \$213,000 is for outreach, housing information, case management, and other supportive services. Approximately \$26,000 is for outreach to the African American and other minority